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19th August, 2010

Messrs.
MOSSFON TRUST CORPORATION
Mossfon Building

Attention: **Mrs. Lurys Madrid**
Compliance Manager

Ref.: Mr. Chetan Kapur

Dear Sirs:

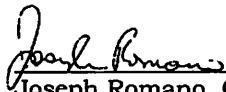
From my commercial and professional involvement with Mr. Kapur, I have always found him to be creditworthy and upstanding.

From my knowledge, Mr. Kapur has conducted his affairs in a professional and competent manner with his management following "good business" practice.

I have known Mr. Kapur for over 5 years, and in my capacity as his authorized accountant do hereby confirm that Mr. Kapur has complied with all his Fiscal duties and obligations with the IRS up to date.

This letter is issued at the request of the interested party for the purposes that he may see fit.

Sincerely.



Joseph Romano, CPA